

Chapter 35

ANALYSIS OF DATA REPORTED BY THE BCE

35-1. Relationship of Air Force Interest Codes to the Real Property Accounts in the GL. The BCE RCS: HAF-LEE(AR)7115, USAF Real Property Inventory Detail List, shows a detail breakdown of all facilities by Air Force interest codes. See figure 35-1 for relationship of codes to the various real property accounts in the GL. The Air Force interest codes and their descriptions are in AFCDD, ADE RE-010, Real Property Interest.

35-2. Reconciliation of Base Real Property Accounts in the GL with Special Listing Prepared by MAJCOM from the HAF-LEE(AR)7115 Report Received from the BCE. Each 30 September the MAJCOM prepares a special listing of real property values by permanent installation number (PIN), base, and tenant from the BCE RCS: HAF-LEE(AR)7115 real property report. After annotating the listing they send a copy to the base AFO/OPLOC. The AFO/OPLOC reconciles the GL real property accounts to this listing. The AFO/OPLOC resolves all differences between AFO/OPLOC records and BCE records; adjusts the GL real property accounts as necessary and advises MAJCOM of the action taken; and follows the adjustment procedures for host and tenant in paragraph 34-3.

35-3. Reconciliation of Defense Business Operations Fund (DBOF) Industrial Fund Activities Records. The AFO/OPLOC will use parts I and II (BEAMS) or parts I and III (WIMS) of the Real Property Control Ledger (RPCL) to reconcile with the DBOF industrial fund general ledger totals. Adjustments will be done in accordance with DoDFMR 7000.14, volume 2 (former AFR 170-10). Part I of the RPCL will be used to reconcile to the RCS: HAF-LEE(AR) 7115.

**Relationship of Dollar Value Amount of the USAF Real Property Inventory
Detail List (RCS: HAF-LEE(AR)7115) and the Real Property General Ledger Accounts**

Real Property Interest Descrip- tion	R.P. Interest Code (cc 11)	Control Code (Note) (cc 14)	17101 961XX (cc 69-73)	17102 962XX (cc 69-73)	17103 963XX (cc 69-73)	Rent Paid 935 964XX (cc 57-62)	Est Val Leases 936 965XX (cc 74-78)	Est Val Donation 937 966XX (cc 74-78)
AF-Owned, US Territories: Buildings Other Land Cap Improve- Donated	1	A,B E C A,B,E	XXX	XXX	XXX			XXX
AF-Owned, Donated Cap Improve, Bldgs, US Funded Cap Improve, Other, US Funded	2	A,B,C,E A,B E	XXX	XXX				XXX
AF-Inleased Cap Improve, US Funded Cap Improve, Donated	3	A,B,C,E A,B,E A,B,E				XXX	XXX XXX XXX	
Permit from Other Agencies Cap Improve, US Funded Cap Improve, Donated	4	A,B,C,E A,B,E A,B,E					XXX XXX XXX	
Licenses, Temp Easements, Temp Land Orders: Cap Improve, US Funded Cap Improve, Donated Basements in Perpetuity	6	A,B,C,E A,B,E A,B,E C	XXX				XXX XXX XXX	
AF-Owned on Leased Land: Buildings Others	7	A,B E		XXX	XXX			

Figure 35-1. Relationship of USAF Real Property Inventory and the Real Property General Ledger Accounts.

US-Funded-Relocatable Construction on Foreign Land (Const Code 8-Item may be dis-assembled and removed upon termination of the foreign agreement): Buildings Other Cap Improve, Other than US-Funded	H	A,B,E A,B E		XXX	XXX		XXX	
US-Funded-Fixed Construction on Foreign Land (Title will be transferred to host country upon termination of the foreign agreement): Buildings Other Cap Improve, Other than US-Funded		A,B E		XXX	XXX	XXX		
Foreign-Owned Facilities-Exclusive of Land (Facilities furnished under terms of foreign agreement)	K	A,B,E					XXX	
Cap Improve, US-Funded/Bldgs Cap Improve, US-Funded/Other		A,B E		XXX	XXX			
Foreign-Owned Land Occupied Under Terms of a Foreign Agreement	L	C					XXX	

Figure 35-1. Continued.

NATO-Funded Construction: Cap Improvements, US-Funded, Bldgs	M	A,B,E						
Cap Improvements, US-Funded, Other		A,B		XXX			XXX	
		E			XXX			
NATO Construction- US Prefinanced: Buildings	N	A,B,E						
Others		A,B E		XXX	XXX			

NOTES:

A-Single Purpose Building

B-Primary Line Entry for Multipurpose Buildings

C-Land

D-Space Entries for Multipurpose Buildings

E-Facilities Other Than Buildings

Figure 35-1. Continued.